

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-23649

(Jointly Administered)

THIRD CONSOLIDATED MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR: (I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD AUGUST 1, 2021 TO SEPTEMBER 30, 2021; AND (II) PAYMENT OF ACCRUED BUT UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF DEBTORS' BUSINESS THROUGH SEPTEMBER 30, 2021

Name of Applicant: Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional Services to:

Debtors

Date of Retention:

April 28, 2021 (*nunc pro tunc* to January 20, 2021) for Tax Consulting Services and **September 28, 2021** for Tax Analysis and Valuation Services (effective September 1, 2021), all of which are services provided to Debtors by Grant Thornton in connection with the Plan (as further identified and defined below, the “**Plan Services**”)

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Period for Which Compensation and Reimbursement is Sought (“Fee Period”):	For the Plan Services: August 1, 2021 through September 30, 2021
	For OCB Tax Services (as defined below): Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through September 30, 2021
Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:	\$134,141.00
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:	\$14,785.99
Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):	\$56,989.22
Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Third Consolidated MFS:	\$179,088.01

INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention OrderOrder Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021 [Docket No. 3831] (the “**Supplemental Retention OrderOrder Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained****

*Professionals, dated November 21, 2019 [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Third Consolidated Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period August 1, 2021 to September 30, 2021; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through September 30, 2021* (this “**Third Consolidated MFS**”).*

SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION

A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.
2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. **Sales and Use Tax Compliance Services**: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded

by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant

Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

B. Services for Which Grant Thornton was Subsequently Retained by Debtors Directly Relating to the Debtors' Plan Confirmation Efforts

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the "**Valuation Services Plan-Related SOW**"), pursuant to

which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. Pursuant to the Retention Order and the Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW and the Tax Analysis Plan-Related SOW (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD

9. By this Third Consolidated MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$179,088.01, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$122,098.79 on account of:

(i) compensation in the amount of \$107,312.80, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$134,141.00; plus (ii) reimbursement in the amount of \$14,785.99, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

b. Compensation for OCB Tax Services: Compensation in the total amount of \$56,989.22, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Third Consolidated MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

Itemization of Services Rendered and Disbursements Incurred

10. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants billed a total of 170 hours and incurred \$134,141.00 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Third Consolidated Fee Statement, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$107,312.80.

11. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services provided during the Fee Period is \$575.61.

12. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$14,785.99 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

"Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the */sic* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

13. Attached hereto as **Exhibits D1 through D5** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D6** are copies of Grant Thornton's invoices relating to such time records.

14. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

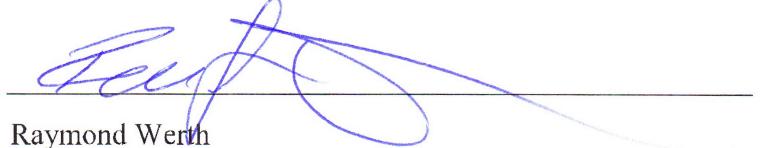
Notice

15. The Debtors will provide notice of this Third Consolidated MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$179,088.01, composed of: (i) \$107,312.80, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$134,141.00) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$14,785.99; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$56,989.22 for actual, necessary OCB Tax Services that Grant Thornton incurred through September 30, 2021.

October 25, 2021
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period August 1, 2021 through September 30, 2021)

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Tax Structuring Services: Exit Structure Analysis	This category includes activities associated with assessing income tax consequences of potential plan structure including liquidation of potential entities, maintaining employer identification numbers, etc.	D1	21.45	15,581.75
Tax Structuring Services: Engagement Management	This category includes activities associated with preparing engagement documents, reviewing interested parties list, billing, etc.	D2	2.0	\$1,530.00
Valuation Services: Fresh Start	This category includes activities associated with valuation for fresh start accounting for financial reporting purposes.	D3	104.95	\$54,624.50
Valuation Services: Tax	This category includes activities associated with modeling and valuation of legal entities for tax purposes.	D4	5.10	\$3,056.00
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, weekly calls with the Purdue payroll team, update and closure forms, coordination with Ceridian, etc.	D5	36.50	\$23,061.25
Employee Tax Services: Preparation of Matrix and Successorship Memos (Fixed Fee)	This category includes activities associated with preparation of payroll tax matrix and successorship memos, etc.	D5	N/A	\$36,287.50
Total			170	\$134,141.00

EXHIBIT B:
SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Angstadt	Brian	Managing Director	11.2	\$765.00	\$8,568.00
Arazi	Albert	Senior Manager	0.5	\$650.00	\$325.00
Arnett	Allen	Managing Director	8.5	\$720.00	\$6,120.00
Bellovin	Hal	Managing Director	20.25	\$765.00	\$15,491.25
Burkhard	Arthur	Managing Director	2	\$765.00	\$1,530.00
Caiazzo	Mary	Senior Associate	7.25	\$460.00	\$3,335.00
Cianciotta	Joseph	Senior Associate	8.5	\$460.00	\$3,910.00
Cho	Sylvia	Principal	8.8	\$720.00	\$6,336.00
Coyne	Thomas	Senior Manager	1.5	\$650.00	\$975.00
Daniel	Russell	Partner	0.55	\$765.00	\$420.75
Dodson	Jeffrey	Manager	1	\$570.00	\$570.00
Dorshow	Ryland	Senior Associate	4.8	\$400.00	\$1,920.00
Gilmore	John	Director	2.7	\$590.00	\$1,593.00
Gruenes	Matthew	Senior Associate	2.9	\$400.00	\$1,160.00
Kohnle	Ann-Katrin	Manager	11.5	\$500.00	\$5,750.00
Kolbus	Brianna	Senior Associate	5.65	\$400.00	\$2,260.00
Magdziarz	Michael	Manager	11.65	\$500.00	\$5,825.00
Miller	Alli	Senior Associate	11.7	\$400.00	\$4,680.00
Mong	Keith	Managing Director	0.5	\$765.00	\$382.50
Ogrodny	Jozef	Director	4.6	\$590.00	\$2,714.00
Sanchez	Sharrilyn	Director	3.5	\$650.00	\$2,275.00
Sanders	Matthew	Manager	21.5	\$500.00	\$10,750.00
Scheltens	Kelly	Senior Manager	13.5	\$590.00	\$7,965.00
Triana Mayorga	Juan	Associate	2.25	\$270.00	\$607.50
VandenBrul	Andrew	Managing Director	0.7	\$765.00	\$535.50
Wade	Jason R.	Director	0.5	\$650.00	\$325.00
Werth	Raymond	Partner	2	\$765.00	\$1,530.00
TOTAL			170		\$97,853.50

EXHIBIT C

SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES

CATEGORY	AMOUNT
Airfare	\$1,020.13*
Auto Rental	\$456.21
Hotel	\$1,869.71
Meals	\$130.34
Taxis	\$194.60
External Legal Counsel (See Attached Supporting Invoices)	\$11,115.00
TOTAL	\$14,785.99

*This amount includes a voluntary reduction of \$361.55.



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 chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

October 7, 2021

Invoice #45273

Due Upon Receipt

For Professional Services Rendered Through August 31, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
08/03/2021	ISL	Review status and objection deadline regarding fee statement.	0.20	\$675.00	\$135.00
08/19/2021	KKF	Exchanged email correspondence with B. Angstandt re: information for second monthly fee statement (0.1). Reviewed information sent by B. Angstandt in support of second monthly fee statement (0.2). Drafted emails to S. Blasco re: instructions for preparation of second monthly fee application (0.1).	0.40	\$575.00	\$230.00
08/20/2021	SRB	Call with K. Frazier re: preparing July fee statement (0.4). Reviewed client documents and drafted fee statement and exhibits for July (2.1). Correspondence with K. Frazier re: missing items in fee statement (0.5).	3.00	\$175.00	\$525.00
08/23/2021	ISL	Review detailed email on monthly fee application.	0.20	\$675.00	\$135.00
	KKF	Revised draft of second monthly fee statement (0.2). Drafted email to B. Angstandt re: additional information needed to complete monthly fee statement (0.2).	0.40	\$575.00	\$230.00
08/24/2021	ISL	Review additional revisions to fee statement.	0.30	\$675.00	\$202.50
	KKF	Exchanged correspondence with B. Angstandt re: updated information for second monthly fee statement (0.2). Reviewed revised second monthly fee statement (0.1). Send final monthly fee statement to R. Werth for review and signature (0.1).	0.40	\$575.00	\$230.00
	SRB	Reviewed updated client excel sheet re: July fee statement (0.3). Updated draft fee statement and exhibits (1.1). Correspondence with K. Frazier re: updated draft fee statement and exhibits (0.1).	1.50	\$175.00	\$262.50
08/25/2021	ISL	Review and address getting Sklar Kirsh paid as part of Grant Thornton expenses.	0.30	\$675.00	\$202.50
	KKF	Reviewed and responded to emails from C. MacDonald and R. Werth re: payment of first monthly fee statement and court approval of ordinary course services invoices (0.4). Drafted email to C. Robertson re: procedures for future payment of ordinary course business service payments (0.2). Exchanged emails with R. Werth re: status of payment and court approval of expanded services (0.2).	0.80	\$575.00	\$460.00

Grant Thornton LLP

October 7, 2021

Invoice # 45273

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>		
08/26/2021	KKF	Telephone conference with C. Robertson and A. Romero-Wagner re: strategy for billing process for Grant Thornton services and court approval of expanded scope of services (0.3). Drafted email correspondence to R. Werth and J. Anderson re: recommended procedures for billing statements and approval of expanded scope of services (0.3). Reviewed two additional Statement of Works for expanded scope of services for Debtors (0.2).	0.80	\$575.00	\$460.00		
08/27/2021	KKF	Researched precedent and rules for supplementing employment applications in the SDNY (0.5). Drafted supplemental employment application (1.2).	1.70	\$575.00	\$977.50		
08/30/2021	KKF	Telephone conference with R. Werth and J. Anderson re: supplemental retention application and requirements for fee statements for ordinary course business services (0.4). Drafted supplemental retention application (3.6). Drafted email to R. Werth re: missing information for supplemental retention application (0.1), Drafted revised second consolidated monthly fee statement for inclusion of OCB Tax Services (1.3).	5.40	\$575.00	\$3,105.00		
08/31/2021	ISL	Review additional information relating to the professional fee statement.	0.30	\$675.00	\$202.50		
	KKF	Reviewed invoices and statements of work sent by R. Werth to include in supplemental retention application and second consolidated fee application (0.8). Exchanged emails with R. Werth re: clarification on payments received and statements of work for sales and use compliance (0.2). Revised supplemental retention application (1.0). Revised second consolidated monthly fee statement for inclusion of OCB Tax Services (0.3).	2.30	\$575.00	\$1,322.50		
For professional services rendered			18.0 hrs		\$8,680.00		
SUBTOTAL					\$8,680.00		
Total amount of this bill					\$8,680.00		
Previous balance					\$4,645.00		
08/31/2021	Payment - Thank you, Check # 001080781				(\$192.50)		
Total Payments and Adjustments					(\$192.50)		
Balance due upon receipt					\$13,132.50		

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	1.30	\$675.00	\$877.50
Kelly K. Frazier	KKF	Of Counsel	12.20	\$575.00	\$7,015.00
Sarah R. Blasco	SRB	Paralegal	4.50	\$175.00	\$787.50



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October 7, 2021

Invoice #45274

Due Upon Receipt

For Professional Services Rendered Through September 30, 2021

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/07/2021	KKF	Finalized second consolidated fee statement for filing (0.1). Exchanged emails with M. Giddens and R. Werth re: same (0.1).	0.20	\$575.00	\$115.00
09/08/2021	KKF	Reviewed and responded to email from D. Consla re: comments to supplemental retention application from Purdue (0.1). Revised supplemental employment application per proposed comments from Purdue (0.1).	0.20	\$575.00	\$115.00
09/09/2021	KKF	Prepared draft of 1st Supplemental Declaration of Raymond Werth in support of supplemental employment application (1.3). Exchanged emails with R. Werth and J. Anderson re: additional information re: disclosures (0.2).	1.50	\$575.00	\$862.50
09/10/2021	ISL	Review declaration of Werth.	0.20	\$675.00	\$135.00
	KKF	Revised Werth Declaration per comments from R. Werth (0.2). Updated final versions of supplemental retention application for Grant Thornton with all accompanying exhibits and forward same to D. Consla to coordinate filing and services of same (0.4).	0.60	\$575.00	\$345.00
09/22/2021	KKF	Exchanged correspondence with B. Angstadt re: status of and payments on second monthly fee statements (0.2). Reviewed docket re: status of objection to supplemental employment application and drafted email to R. Werth re: same in response to inquiry (0.1).	0.30	\$575.00	\$172.50
09/27/2021	KKF	Reviewed information for 3rd monthly fee statement (0.2). Drafted email to B. Angstadt and R. Werth re: additional information needed for preparation of 3rd monthly fee statement (0.1).	0.30	\$575.00	\$172.50
09/28/2021	KKF	Exchanged emails with J. Anderson, R. Werth and B. Angstadt re: entry of order approving Supplemental Retention Application and additional information for monthly fee application.	0.10	\$575.00	\$57.50

Grant Thornton LLP

October 7, 2021

Invoice # 45274

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
09/30/2021	KKF	Exchanged emails with C. MacDonald re: objections to 2nd Monthly Fee Statement and additional information requested by Purdue for such statements (0.2). Telephone conference with R. Werth re: OCB Services and related invoices for 3rd Monthly Fee Statement (0.1). Reviewed excel spreadsheets from B. Angstandt with information for 3rd Monthly Fee Statement (0.1). Drafted email to B. Angstandt and R. Werth re: additional information needed for 3rd Monthly Fee Statement (0.2). Draft follow up email to B. Angstandt and R. Werth re: additional information needed per discussions with C. MacDonald (0.2).	0.80	\$575.00	\$460.00
		For professional services rendered	4.2 hrs		\$2,435.00
		SUBTOTAL			\$2,435.00
		Total amount of this bill			\$2,435.00
		Previous balance			\$13,132.50
		Total Payments and Adjustments			\$0.00
		Balance due upon receipt			\$15,567.50

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	0.20	\$675.00	\$135.00
Kelly K. Frazier	KKF	Of Counsel	4.00	\$575.00	\$2,300.00

It is a pleasure working with you. We appreciate your business.

EXHIBIT D1

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: Tax Structuring Services: Exit Structure Analysis)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED NARRATIVE
Angstadt, Brian	Managing Director	8/2/2021	0.50	765.00	\$382.50	Exit Structure Analysis - external call w/ S Brecher, C Robertson, T Matlock, and L Altus (Davis Polk); L Kusinski, D Cabral, and Z Haseeb (Pharma); S Lemack and G Kock (Alix); and R Daniel, K Mong, and R Werth (Grant Thornton) regarding structure
Daniel, Russell	Partner	8/2/2021	0.55	765.00	\$420.75	Exit Structure Analysis - external call w/ S Brecher, C Robertson, T Matlock, and L Altus (Davis Polk); L Kusinski, D Cabral, and Z Haseeb (Pharma); S Lemack and G Kock (Alix); and B Angstdat, R Werth, and K Mong (Grant Thornton) regarding structure
Mong, Keith A.	Managing Director	8/2/2021	0.50	765.00	\$382.50	Exit Structure Analysis - external call w/ S Brecher, C Robertson, T Matlock, and L Altus (Davis Polk); L Kusinski, D Cabral, and Z Haseeb (Pharma); S Lemack and G Kock (Alix); and B Angstadt, R Daniel, and R Werth (Grant Thornton) regarding structure
Angstadt, Brian	Managing Director	8/4/2021	1.00	765.00	\$765.00	Exit Structure Analysis - EIN Restructuring - Follow up Email
Angstadt, Brian	Managing Director	8/4/2021	0.50	765.00	\$382.50	Exit Structure Analysis - Teleconference w/ R Aleali and K McCarthy (Company); T Matlock, L Altus, W Taylor, C Robertson, and S Page (Davis Polk); W McConaha (Skadden); and R Werth, J Dodson, and H Alex (Grant Thornton) regarding EIN
Burkard, Arthur C	Managing Director	8/4/2021	2.00	765.00	\$1,530.00	Exit Structure Analysis - Corp Nexus filing issues
Werth, Raymond J	Partner	8/4/2021	1.00	765.00	\$765.00	Exit Structure Analysis -Teleconference w/ R Aleali and K McCarthy (Company); T Matlock, L Altus, W Taylor, C Robertson, and S Page (Davis Polk); W McConaha (Skadden); and R Werth, J Dodson, and H Alex (Grant Thornton) regarding EIN
Angstadt, Brian	Managing Director	8/6/2021	0.20	765.00	\$153.00	Exit Structure Analysis - Payroll Tax Question - sending follow up email
Angstadt, Brian	Managing Director	8/18/2021	0.50	765.00	\$382.50	Exit Structure Analysis - external call w/ L Altus and T Matlock (Davis Polk), and J Dodson and R Werth (Grant Thornton) related to PPI and Puerto Rico

Dodson, Jeffrey C	Manager	8/18/2021	0.50	570.00	\$285.00	Exit Structure Analysis - external call w/ L Altus and T Matlock (Davis Polk), and B Angstadt and R Werth (Grant Thornton) related to PPI and Puerto Rico
Werth, Raymond J	Partner	8/18/2021	0.50	765.00	\$382.50	Exit Structure Analysis - external call w/ L Altus and T Matlock (Davis Polk), and B Angstadt and J Dodson (Grant Thornton) related to PPI and Puerto Rico
Angstadt, Brian	Managing Director	8/19/2021	0.50	765.00	\$382.50	Exit Structure Analysis - internal discussion w/ T Coyne and J Dodson regarding Puerto Rico issue
Angstadt, Brian	Managing Director	8/19/2021	2.00	765.00	\$1,530.00	Exit Structure Analysis - Review Puerto Rican Returns
Coyne, Thomas Peter	Senior Manager	8/19/2021	1.00	650.00	\$650.00	Exit Structure Analysis - internal discussion w/ B Angstadt and J Dodson regarding Puerto Rico issue
Dodson, Jeffrey C	Manager	8/19/2021	0.50	570.00	\$285.00	Exit Structure Analysis - internal discussion w/ B Angstadt and T Coyne regarding Puerto Rico issue
Sanchez, Sharrilyn	Director	8/19/2021	1.00	650.00	\$650.00	Exit Structure Analysis - analyze E&P for Puerto Rico
Sanchez, Sharrilyn	Director	8/20/2021	2.50	650.00	\$1,625.00	Exit Structure Analysis - analyze E&P for Puerto Rico
Angstadt, Brian	Managing Director	8/24/2021	0.50	765.00	\$382.50	Exit Structure Analysis - Follow Up on Puerto Rico E&P and Other Questions
Coyne, Thomas Peter	Senior Manager	9/20/2021	0.50	650.00	325.00	Exit Structuring Analysis - Teleconference w/ L Altus and T Matlock (Davis Polk) and B Angstadt and R Werth (Grant Thornton) related to Restructuring
Angstadt, Brian	Managing Director	9/20/2021	0.50	765.00	382.50	Exit Structuring Analysis - Teleconference w/ L Altus and T Matlock (Davis Polk) and T Coyne and R Werth (Grant Thornton) related to Restructuring
Werth, Raymond J	Partner	9/20/2021	0.50	765.00	382.50	Exit Structuring Analysis - Teleconference w/ L Altus and T Matlock (Davis Polk) and B Angstadt and T Coyne (Grant Thornton) related to Restructuring
Angstadt, Brian	Managing Director	9/21/2021	0.50	765.00	382.50	Exit Structuring Analysis - Puerto Rico Analysis
Angstadt, Brian	Managing Director	9/21/2021	0.50	765.00	382.50	Exit Structuring Analysis - Analyze transfer tax on restructuring
Angstadt, Brian	Managing Director	9/22/2021	0.50	765.00	382.50	Engagement - Fee applications and billing - Analyzing time and preparing Exhibits

Angstadt, Brian	Managing Director	9/27/2021	1.00	765.00	765.00	Engagement - Fee applications and billing - Analyzing time and preparing Exhibits
Angstadt, Brian	Managing Director	9/28/2021	0.50	765.00	382.50	Exit Structuring Analysis - Follow up emails on structuring
Angstadt, Brian	Managing Director	9/28/2021	0.50	765.00	382.50	Exit Structuring Analysis - Follow up emails on structuring
VandenBrul, Andrew I	Managing Director	9/29/2021	0.70	765.00	535.50	Exit Structuring Analysis - Internal discussion with B Angstadt and J Wade on transfer tax in restructuring
Angstadt, Brian	Managing Director	9/29/2021	0.50	765.00	382.50	Engagement - Fee applications and billing - Analyzing time and preparing Exhibits
Angstadt, Brian	Managing Director	9/29/2021	0.50	765.00	382.50	Exit Structuring Analysis - Analyze transfer tax on restructuring
Angstadt, Brian	Managing Director	9/29/2021	0.50	765.00	382.50	Exit Structuring Analysis - Internal discussion with A VandenBrul and J Wade on transfer tax in restructuring
Wade, Jason R.	Director	9/29/2021	0.50	650.00	325.00	Exit Structuring Analysis - Internal discussion with B Angstadt and A VandenBrul on transfer tax in restructuring
TOTAL			23.45		\$17,111.75	

EXHIBIT D2

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: Tax Structuring Services: Engagement Management)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED NARRATIVE
Angstadt, Brian	Managing Director	9/22/2021	0.50	\$765.00	\$382.50	Engagement - Fee applications and billing - Analyzing time and preparing Exhibits
Angstadt, Brian	Managing Director	9/27/2021	1.00	\$765.00	\$765.00	Engagement - Fee applications and billing - Analyzing time and preparing Exhibits
Angstadt, Brian	Managing Director	9/29/2021	0.50	\$765.00	\$382.50	Engagement - Fee applications and billing - Analyzing time and preparing Exhibits
TOTAL HOURS			2.0		\$1,530.00	

EXHIBIT D3

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Valuation Services: Fresh Start*)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED NARRATIVE
Sanders, Matthew	Manager	9/15/2021	0.50	\$ 500.00	\$ 250.00	Analyze Plan of Reorg and Disclosure Statement
Sanders, Matthew	Manager	9/15/2021	1.60	\$ 500.00	\$ 800.00	Prepare initial data request list
Kohnle, Ann-Katrin	Manager	9/15/2021	0.80	\$ 500.00	\$ 400.00	Internal discussion regarding preliminary valuation scope in preparation for client meetings with S. Cho, M. Sanders, and K. Scheltens
Sanders, Matthew	Manager	9/15/2021	0.80	\$ 500.00	\$ 400.00	Internal discussion regarding preliminary valuation scope in preparation for client meetings with S. Cho, K. Scheltens, and A. Kohnle
Scheltens, Kelly	Senior Manager	9/15/2021	0.80	\$ 590.00	\$ 472.00	Internal discussion regarding preliminary valuation scope in preparation for client meetings with S. Cho, M. Sanders, and A. Kohnle
Scheltens, Kelly	Senior Manager	9/15/2021	0.30	\$ 590.00	\$ 177.00	Analyzed Plan of Reorg and Disclosure Statement
Sanders, Matthew	Manager	9/16/2021	1.70	\$ 500.00	\$ 850.00	Prepare initial data request list
Kohnle, Ann-Katrin	Manager	9/20/2021	0.40	\$ 500.00	\$ 200.00	Evaluated valuation analysis within Plan of Reorg and Disclosure Statement
Sanders, Matthew	Manager	9/20/2021	2.40	\$ 500.00	\$ 1,200.00	Prepare summary scoping and methodology document
Sanders, Matthew	Manager	9/20/2021	0.70	\$ 500.00	\$ 350.00	Discussion regarding engagement staffing and project management K. Scheltens and A. Kohnle
Scheltens, Kelly	Senior Manager	9/20/2021	0.50	\$ 590.00	\$ 295.00	Discussion with A. Kohnle and M. Sanders on project scope
Sanders, Matthew	Manager	9/21/2021	2.80	\$ 500.00	\$ 1,400.00	Read through plan of reorganization and valuation documents
Kohnle, Ann-Katrin	Manager	9/21/2021	0.90	\$ 500.00	\$ 450.00	Discussion with M. Sanders, A. Miller, B. Kolbus to discuss delineation of analysis and next steps

Kolbus, Brianna	Senior Associate	9/21/2021	0.90	\$ 400.00	\$ 360.00	Discussion with A. Kohnle, M. Sanders, A. Miller to discuss delineation of analysis and next steps
Miller, Allison	Senior Associate	9/21/2021	1.90	\$ 400.00	\$ 760.00	Analyzed client provided data and updated data request list to reflect remaining outstanding items
Miller, Allison	Senior Associate	9/21/2021	0.90	\$ 400.00	\$ 360.00	Discussion with A. Kohnle, M. Sanders, B. Kolbus to discuss delineation of analysis and next steps
Sanders, Matthew	Manager	9/21/2021	1.10	\$ 500.00	\$ 550.00	Prepare scoping slides and materials for client kick off meetings
Sanders, Matthew	Manager	9/21/2021	0.90	\$ 500.00	\$ 450.00	Discussion with A. Kohnle, A. Miller, and B. Kolbus to discuss delineation of analysis and next steps
Scheltens, Kelly	Senior Manager	9/21/2021	0.60	\$ 590.00	\$ 354.00	Preparation of material for client meeting
Ogrodny, Jozef	Director	9/22/2021	0.50	\$ 590.00	\$ 295.00	Real Property research on Wilson, NC facility
Arnett, Allen	Managing Director	9/23/2021	1.10	\$ 720.00	\$ 792.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope and overview of legal entities
Arnett, Allen	Managing Director	9/23/2021	0.80	\$ 720.00	\$ 576.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities and identify assets in scope
Arnett, Allen	Managing Director	9/23/2021	0.80	\$ 720.00	\$ 576.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity and identify assets in scope
Arnett, Allen	Managing Director	9/23/2021	0.70	\$ 720.00	\$ 504.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility and identify assets in scope
Arnett, Allen	Managing Director	9/23/2021	0.90	\$ 720.00	\$ 648.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in scope

Cho, Sylvia	Principal	9/23/2021	0.90	\$ 720.00	\$ 648.00	Analyzed Plan of Reorg and Disclosure Statement related to valuation ranges and developed observations related to potential assets within valuation scope, legal entity breakdowns, and key business drivers
Cho, Sylvia	Principal	9/23/2021	1.10	\$ 720.00	\$ 792.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope, overview of legal entities, and discuss business operations and timing
Cho, Sylvia	Principal	9/23/2021	0.80	\$ 720.00	\$ 576.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities, identify assets in scope and discuss underlying business drivers and forecasts
Cho, Sylvia	Principal	9/23/2021	0.80	\$ 720.00	\$ 576.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity, identify assets in scope and discuss underlying business drivers and forecasts
Cho, Sylvia	Principal	9/23/2021	0.70	\$ 720.00	\$ 504.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility, identify assets in scope and discuss underlying business drivers and forecasts
Cho, Sylvia	Principal	9/23/2021	0.90	\$ 720.00	\$ 648.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity, identify assets in scope and discuss underlying business drivers and forecasts
Dorshow, Ryland	Senior Associate	9/23/2021	1.10	\$ 400.00	\$ 440.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope, overview of legal entities, and discuss business operations and timing

Dorshow, Ryland	Senior Associate	9/23/2021	0.90	\$ 400.00	\$ 360.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity, identify assets in scope and discuss underlying business drivers and forecasts
Dorshow, Ryland	Senior Associate	9/23/2021	0.70	\$ 400.00	\$ 280.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility, identify assets in scope and discuss underlying business drivers and forecasts
Dorshow, Ryland	Senior Associate	9/23/2021	0.80	\$ 400.00	\$ 320.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities, identify assets in scope and discuss underlying business drivers and forecasts
Gilmore, John	Director	9/23/2021	0.90	\$ 590.00	\$ 531.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in scope
Gilmore, John	Director	9/23/2021	1.10	\$ 590.00	\$ 649.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope and overview of legal entities.
Kohnle, Ann-Katrin	Manager	9/23/2021	2.10	\$ 500.00	\$ 1,050.00	Analyzed client data provided to understand the underlying business forecasts and products/assets in preparation for client meetings
Kohnle, Ann-Katrin	Manager	9/23/2021	1.10	\$ 500.00	\$ 550.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope, overview of legal entities, and discuss business operations and timing
Kohnle, Ann-Katrin	Manager	9/23/2021	0.90	\$ 500.00	\$ 450.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity, identify assets in scope and discuss

						underlying business drivers and forecasts
Kohnle, Ann-Katrin	Manager	9/23/2021	0.70	\$ 500.00	\$ 350.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility, identify assets in scope and discuss underlying business drivers and forecasts
Kohnle, Ann-Katrin	Manager	9/23/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities, identify assets in scope and discuss underlying business drivers and forecasts
Kohnle, Ann-Katrin	Manager	9/23/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity, identify assets in scope and discuss underlying business drivers and forecasts
Kolbus, Brianna	Senior Associate	9/23/2021	1.10	\$ 400.00	\$ 440.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope and overview of legal entities.
Kolbus, Brianna	Senior Associate	9/23/2021	0.80	\$ 400.00	\$ 320.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities and identify assets in scope.
Kolbus, Brianna	Senior Associate	9/23/2021	0.90	\$ 400.00	\$ 360.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in
Kolbus, Brianna	Senior Associate	9/23/2021	0.80	\$ 400.00	\$ 320.00	Meetings with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity and identify assets in scope.
Kolbus, Brianna	Senior Associate	9/23/2021	0.70	\$ 400.00	\$ 280.00	Meetings with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility and
Magdziarz, Michael	Manager	9/23/2021	1.10	\$ 500.00	\$ 550.00	Meeting with J. Lowne and E. Nowakowski to review

						overall project scope and overview of legal entities.
Magdziarz, Michael	Manager	9/23/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities and identify assets in scope.
Magdziarz, Michael	Manager	9/23/2021	0.90	\$ 500.00	\$ 450.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in
Magdziarz, Michael	Manager	9/23/2021	0.80	\$ 500.00	\$ 400.00	Meetings with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity and identify assets in scope.
Magdziarz, Michael	Manager	9/23/2021	0.70	\$ 500.00	\$ 350.00	Meetings with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility and
Miller, Allison	Senior Associate	9/23/2021	1.70	\$ 400.00	\$ 680.00	Reviewed client provided data and updated data request list
Miller, Allison	Senior Associate	9/23/2021	1.10	\$ 400.00	\$ 440.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope and overview of legal entities
Miller, Allison	Senior Associate	9/23/2021	0.80	\$ 400.00	\$ 320.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities and identify assets in scope
Miller, Allison	Senior Associate	9/23/2021	0.80	\$ 400.00	\$ 320.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity and identify assets in scope
Miller, Allison	Senior Associate	9/23/2021	0.70	\$ 400.00	\$ 280.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility and identify assets in scope
Miller, Allison	Senior Associate	9/23/2021	0.90	\$ 400.00	\$ 360.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in scope

Ogrodny, Jozef	Director	9/23/2021	2.80	\$ 590.00	\$ 1,652.00	Kick-off Meeting with Management (joined via video/teleconference)
Sanders, Matthew	Manager	9/23/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity and identify assets in scope.
Sanders, Matthew	Manager	9/23/2021	0.70	\$ 500.00	\$ 350.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility and identify assets in scope
Sanders, Matthew	Manager	9/23/2021	0.90	\$ 500.00	\$ 450.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in scope
Sanders, Matthew	Manager	9/23/2021	1.10	\$ 500.00	\$ 550.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope and overview of legal entities
Sanders, Matthew	Manager	9/23/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities and identify assets in scope
Scheltens, Kelly	Senior Manager	9/23/2021	1.10	\$ 590.00	\$ 649.00	Review of client documents in preparation for client meetings.
Scheltens, Kelly	Senior Manager	9/23/2021	1.10	\$ 590.00	\$ 649.00	Meeting with J. Lowne and E. Nowakowski to review overall project scope and overview of legal entities.
Scheltens, Kelly	Senior Manager	9/23/2021	0.80	\$ 590.00	\$ 472.00	Meeting with J. Lowne and E. Nowakowski to review the PPLP and Transdermal legal entities and identify assets in scope.
Scheltens, Kelly	Senior Manager	9/23/2021	0.80	\$ 590.00	\$ 472.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity and identify assets in scope
Scheltens, Kelly	Senior Manager	9/23/2021	0.70	\$ 590.00	\$ 413.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the North Carolina manufacturing facility and identify assets in scope

Scheltens, Kelly	Senior Manager	9/23/2021	0.90	\$ 590.00	\$ 531.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and R. Haberlin to review the Rhodes legal entity and identify assets in scope
Arnett, Allen	Managing Director	9/24/2021	0.30	\$ 720.00	\$ 216.00	Meeting with J. Lowne and E. Nowakowski to review data received to date and identify outstanding data items.
Arnett, Allen	Managing Director	9/24/2021	0.50	\$ 720.00	\$ 360.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review investment assets and identify assets in scope
Arnett, Allen	Managing Director	9/24/2021	0.80	\$ 720.00	\$ 576.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets and identify assets in scope
Arnett, Allen	Managing Director	9/24/2021	0.30	\$ 720.00	\$ 216.00	Internal discussion with S. Cho, K. Scheltens and M. Magdziarz to discuss takeaways from client meeting.
Cho, Sylvia	Principal	9/24/2021	0.30	\$ 720.00	\$ 216.00	Meeting with J. Lowne and E. Nowakowski to review data received to date, identify outstanding data items, and determine next steps
Cho, Sylvia	Principal	9/24/2021	0.50	\$ 720.00	\$ 360.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review equity investment assets and identify assets in scope
Cho, Sylvia	Principal	9/24/2021	0.80	\$ 720.00	\$ 576.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets, identify assets in scope and discuss underlying business
Dorshow, Ryland	Senior Associate	9/24/2021	0.80	\$ 400.00	\$ 320.00	Meeting with J. Lowne, E. Nowakowski and J. Tran to review the Avrio legal entity, identify assets in scope and discuss underlying business drivers and forecasts
Dorshow, Ryland	Senior Associate	9/24/2021	0.50	\$ 400.00	\$ 200.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to

						review equity investment assets and identify assets in scope
Gruenes, Matthew	Senior Associate	9/24/2021	2.90	\$ 400.00	\$ 1,160.00	Reviewed client documents and triaged for information related to real estate analysis to determine additional outstanding data
Kohnle, Ann-Katrin	Manager	9/24/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets, identify assets in scope and discuss underlying business
Kohnle, Ann-Katrin	Manager	9/24/2021	0.50	\$ 500.00	\$ 250.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review equity investment assets and identify assets in scope
Kohnle, Ann-Katrin	Manager	9/24/2021	0.30	\$ 500.00	\$ 150.00	Meeting with J. Lowne and E. Nowakowski to review data received to date, identify outstanding data items, and determine next steps
Magdziarz, Michael	Manager	9/24/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets, identify assets in scope and discuss underlying business
Magdziarz, Michael	Manager	9/24/2021	0.50	\$ 500.00	\$ 250.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review equity investment assets and identify assets in scope
Magdziarz, Michael	Manager	9/24/2021	0.30	\$ 500.00	\$ 150.00	Meeting with J. Lowne and E. Nowakowski to review data received to date, identify outstanding data items, and determine next steps
Miller, Allison	Senior Associate	9/24/2021	1.30	\$ 400.00	\$ 520.00	Reviewed client provided data and updated data request list
Miller, Allison	Senior Associate	9/24/2021	0.30	\$ 400.00	\$ 120.00	Meeting with J. Lowne and E. Nowakowski to review data received to date and identify outstanding data items

Miller, Allison	Senior Associate	9/24/2021	0.50	\$ 400.00	\$ 200.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review investment assets and identify assets in scope
Miller, Allison	Senior Associate	9/24/2021	0.80	\$ 400.00	\$ 320.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets and identify assets in scope
Ogrodny, Jozef	Director	9/24/2021	0.50	\$ 590.00	\$ 295.00	Real Estate - Review documents posted to SharePoint, discuss follow-up items with real estate team
Sanders, Matthew	Manager	9/24/2021	0.30	\$ 500.00	\$ 150.00	Meeting with J. Lowne and E. Nowakowski to review data received to date and identify outstanding data items
Sanders, Matthew	Manager	9/24/2021	0.50	\$ 500.00	\$ 250.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review investment assets and identify assets in scope.
Sanders, Matthew	Manager	9/24/2021	0.80	\$ 500.00	\$ 400.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets and identify assets in scope
Scheltens, Kelly	Senior Manager	9/24/2021	0.30	\$ 590.00	\$ 177.00	Meeting with J. Lowne and E. Nowakowski to review data received to date and identify outstanding data items
Scheltens, Kelly	Senior Manager	9/24/2021	0.50	\$ 590.00	\$ 295.00	Meeting with J. Lowne, E. Nowakowski and E. Ruiz to review investment assets and identify assets in scope.
Scheltens, Kelly	Senior Manager	9/24/2021	0.80	\$ 590.00	\$ 472.00	Meeting with J. Lowne, E. Nowakowski, T. Au and E. Ruiz to review pipeline assets and identify assets in scope.
Scheltens, Kelly	Senior Manager	9/24/2021	0.30	\$ 590.00	\$ 177.00	Internal discussion with S. Cho, A. Arnett and M. Magdziarz to discuss takeaways from client meeting.
Gilmore, John	Director	9/26/2021	0.70	\$ 590.00	\$ 413.00	Meeting with J. Lowne, E. Nowakowski, D. Fogel and J. Carlisle to review the

						North Carolina manufacturing facility and identify assets in scope
Magdziarz, Michael	Manager	9/27/2021	0.90	\$ 500.00	\$ 450.00	Discussion regarding the scope of the analysis with K. Scheltens
Scheltens, Kelly	Senior Manager	9/27/2021	0.90	\$ 590.00	\$ 531.00	Meeting with M. Magdziarz to discuss valuation scope for auditor meeting
Magdziarz, Michael	Manager	9/28/2021	0.60	\$ 500.00	\$ 300.00	Edits of the scoping document
Ogrodny, Jozef	Director	9/28/2021	0.80	\$ 590.00	\$ 472.00	Reviewed real estate lease documents uploaded to SharePoint, and provided summary of leases to Mike Magdziarz
Triana Mayorga, Juan	Associate	9/28/2021	0.90	\$ 270.00	\$ 243.00	Branded Products model set-up
Kohnle, Ann-Katrin	Manager	9/29/2021	0.50	\$ 500.00	\$ 250.00	Discussion regarding revised scope of work with K. Scheltens and M. Sanders
Kolbus, Brianna	Senior Associate	9/29/2021	0.45	\$ 400.00	\$ 180.00	Discussion regarding tradenames with J. Triana Mayorga
Sanders, Matthew	Manager	9/29/2021	0.70	\$ 500.00	\$ 350.00	Analyze Avrio forecast and customer data in preparation for client call
Sanders, Matthew	Manager	9/29/2021	0.50	\$ 500.00	\$ 250.00	Discussion regarding revised scope of work with K. Scheltens and A. Kohnle
Scheltens, Kelly	Senior Manager	9/29/2021	0.50	\$ 590.00	\$ 295.00	Discussion with M Sanders and A Kohnle on next steps
Triana Mayorga, Juan	Associate	9/29/2021	0.90	\$ 270.00	\$ 243.00	Branded Products model set-up
Triana Mayorga, Juan	Associate	9/29/2021	0.45	\$ 270.00	\$ 121.50	Discussion regarding tradenames with B. Kolbus
Cho, Sylvia	Principal	9/30/2021	0.30	\$ 720.00	\$ 216.00	Internal discussion with A. Arnett, K. Scheltens and M. Magdziarz to discuss takeaways from client meeting.
Cho, Sylvia	Principal	9/30/2021	0.90	\$ 720.00	\$ 648.00	Discussed the composition of the reorg value and considerations related to the pipeline segment with A. Arnett, K. Scheltens, A. Kohnle, M. Magdziarz
Cho, Sylvia	Principal	9/30/2021	0.80	\$ 720.00	\$ 576.00	Analyzed the valuation scope and methodology deck and reviewed the additional

						investments and licensing agreements
Kohnle, Ann-Katrin	Manager	9/30/2021	0.90	\$ 500.00	\$ 450.00	Discussed the reorg value with S. Cho, A. Arnett, K. Scheltens, M. Magdziarz
Magdziarz, Michael	Manager	9/30/2021	0.30	\$ 500.00	\$ 150.00	Edits of the scoping document
Magdziarz, Michael	Manager	9/30/2021	0.25	\$ 500.00	\$ 125.00	Edits of the scoping document based on Client's comments
Magdziarz, Michael	Manager	9/30/2021	0.90	\$ 500.00	\$ 450.00	Reorg Value discussion with S. Cho, A. Arnett, K. Scheltens, and A. Kohnle
Sanders, Matthew	Manager	9/30/2021	1.90	\$ 500.00	\$ 950.00	Prepare revised scoping and methodology deck
Scheltens, Kelly	Senior Manager	9/30/2021	1.70	\$ 590.00	\$ 1,003.00	Preparation of discussion document for call with auditors
Scheltens, Kelly	Senior Manager	9/30/2021	0.90	\$ 590.00	\$ 531.00	Discussed the reorg value determination with S. Cho, A. Arnett, A. Kohnle, M. Magdziarz
TOTAL			104.95		\$ 54,624.50	

EXHIBIT D4

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Valuation Services: Tax*)

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED NARRATIVE
Arnett, Allen	Managing Director	9/22/2021	0.60	\$ 720.00	\$ 432.00	Review Board member briefing book
Arnett, Allen	Managing Director	9/22/2021	0.80	\$ 720.00	\$ 576.00	Review valuation analysis within Plan of Reorg and Disclosure Statement
Arnett, Allen	Managing Director	9/30/2021	0.90	\$ 720.00	\$ 648.00	Reorg Value discussion with S. Cho, K. Scheltens, M. Sanders, M. Magdziarz, A. Kohnle
Magdziarz, Michael	Manager	9/23/2021	2.80	\$ 500.00	\$ 1,400.00	Preparation for the meetings with the client on 9/23 and 9/24.
TOTAL			5.10		\$ 3,056.00	

EXHIBIT D5

DETAILED TIME ENTRIES FOR PLAN SERVICES

(Project Category: Employee Tax Services: Payroll Tax Support (Hourly Fees))

Employee Name	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DETAILED NARRATIVE
Bellovin, Hal	Managing Director	9/1/2021	2.00	\$ 765.00	\$ 1,530.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	9/2/2021	2.00	\$ 765.00	\$ 1,530.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	9/3/2021	1.75	\$ 460.00	\$ 805.00	Initial review of PPLP payroll information
Bellovin, Hal	Managing Director	9/6/2021	2.00	\$ 765.00	\$ 1,530.00	Detailed review of payroll tax information provided
Bellovin, Hal	Managing Director	9/7/2021	2.00	\$ 765.00	\$ 1,530.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	9/8/2021	1.00	\$ 765.00	\$ 765.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Bellovin, Hal	Managing Director	9/13/2021	2.00	\$ 765.00	\$ 1,530.00	Analysis of registration form matrix and review with Purdue payroll team.
Bellovin, Hal	Managing Director	9/14/2021	1.75	\$ 765.00	\$ 1,338.75	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Caiazzo, Mary Frances	Senior Associate	9/15/2021	0.75	\$ 460.00	\$ 345.00	Kickoff meeting with GT team to review workplan for PPLP transaction
Caiazzo, Mary Frances	Senior Associate	9/16/2021	1.00	\$ 460.00	\$ 460.00	Preparation of payroll tax registration questionnaire to be provided to Dee and Lynn
Bellovin, Hal	Managing Director	9/17/2021	2.00	\$ 765.00	\$ 1,530.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	9/17/2021	1.50	\$ 460.00	\$ 690.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	9/20/2021	2.00	\$ 765.00	\$ 1,530.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Cianciotta, Joseph J.	Senior Associate	9/20/2021	1.50	\$ 460.00	\$ 690.00	Review of quarterly returns provided by D Cabral
Cianciotta, Joseph J.	Senior Associate	9/21/2021	1.50	\$ 460.00	\$ 690.00	Review of quarterly returns provided by D Cabral

Bellovin, Hal	Managing Director	9/22/2021	2.50	\$ 765.00	\$ 1,912.50	External call with D Cabral, L Kusinski, S Lemack and Ceridian team. Analysis of current employees for potential compliance obligations.
Caiazzo, Mary Frances	Senior Associate	9/22/2021	0.50	\$ 460.00	\$ 230.00	Internal discussion regarding payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	9/23/2021	0.50	\$ 460.00	\$ 230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	9/23/2021	0.75	\$ 460.00	\$ 345.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Bellovin, Hal	Managing Director	9/23/2021	1.00	\$ 765.00	\$ 765.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	9/24/2021	0.50	\$ 460.00	\$ 230.00	Internal discussion regarding payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	9/24/2021	1.50	\$ 460.00	\$ 690.00	Internal discussion regarding payroll tax registration forms, successorship memo and payroll matrix
Cianciotta, Joseph J.	Senior Associate	9/30/2021	3.50	\$ 460.00	\$ 1,610.00	Preparation of Return Analysis File and external call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Arazi, Albert	Senior Manager	9/30/2021	0.50	\$ 650.00	\$ 325.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
Caiazzo, Mary Frances	Senior Associate	9/30/2021	0.50	\$ 460.00	\$ 230.00	External call with D Cabral, L Kusinski, S Lemack to review payroll tax registration forms, successorship memo and payroll matrix
TOTAL			36.50		\$ 23,061.25	

(Project Category: Employee Tax Services: Preparation of Matrix and Successorship Memos (Fixed Fee))

Project Deliverable	Content	% of Completion	Cost per Jurisdiction	Total Cost	Current Amount Due
Payroll tax matrix	50 states plus District of Columbia	50%	\$ 325.00	\$ 16,575.00	\$ 8,287.50
Successorship memo	Federal guidance	100%	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Successorship memo	State guidance	50%	\$ 1,000.00	\$ 51,000.00	\$ 25,500.00
				TOTAL	\$ 36,287.50

EXHIBIT D6

INVOICES FOR PLAN SERVICES

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

GT Invoice No.	Total Amount	Invoice Date	Service Period	Plan Service Provided
953856094	\$20,016.25	10/13/2021	August 1, 2021 to August 31, 2021	Tax Structuring
953858859	\$8,210.50	10/18/2021	September 1, 2021 to September 30, 2021	Tax Structuring
953860817	\$59,348.75	10/20/2021	September 1, 2021 to September 30, 2021	Employee Tax Services
953860294	\$61,351.49	10/20/2021	September 1, 2021 to September 30, 2021	Valuation Services



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 13, 2021

Bill Number: 953856094

Client-Assignment Code: 0200102-000007

Progress billing related to Statement of Work dated March 31, 2021 related to
assisting management in analyzing income consequences of bankruptcy for
August 2021

\$ 11,336.25

Reimbursement of actual expenses incurred 8,680.00

Total Amount of Bill: \$ 20,016.25

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 18, 2021

Bill Number: 953858859

Client-Assignment Code: 0200102-00007

Progress billing related to Statement of Work dated March 31, 2021 related to assisting management in analyzing income tax consequences of bankruptcy for September 2021

\$ 5,775.50

Reimbursement of actual expenses incurred 2,435.00

Total Amount of Bill:

\$ 8,210.50

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 20, 2021

Bill Number: 953860817

Client-Assignment Code: 0200102-00017

Fees for professional services from September 1, 2021 through September 30, 2021 related to:

1) Payroll tax support based on hourly rates		
- Various meetings with Purdue Payroll team and Ceridian		
- Review and analysis of payroll tax information and quarterly returns	\$	23,061.25
2) Payroll tax matrix (50 states plus DC)		8,287.50
3) Successorship memo (Federal guidance)		2,500.00
4) Successorship memo (State guidance)		25,500.00
Total Amount of Bill:	\$	<u>59,348.75</u>

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 20, 2021

Bill Number: 953860294

Client-Assignment Code: 0200102-00018

Progress bill related to professional services rendered in the Fresh Start and tax valuation analysis incurred from September 1, 2021 – September 30, 2021.

Progress Fees	\$	57,680.50
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Total Expenses	\$	3,670.99
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Total Amount of Bill:	\$	61,351.49
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Terms: As agreed upon
Federal ID No. 36-6055558

EXHIBIT E

INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Third Consolidated MFS. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services
953828847	\$18,205.90	7/31/2021	March 1, 2021 to June 30th, 2021	Global Mobility Services
953853695	\$8,866.90	9/30/2021	July 1, 2021 to August 31st, 2021	Global Mobility Services
953860759	\$8,222.42	10/20/2021	September 1, 2021 to September 30, 2021	Global Mobility Services
953862186	\$11,514.00	10/25/2021	May 2021 and June 2021 Invoice Review Services and June 2021 and July 2021 Compliance Services	Sales and Use Tax Compliance Services
953862188	\$5,045.00	10/25/2021	July 2021 Invoice Review Services and August 2021 Compliance Services	Sales and Use Tax Compliance Services
953841573	\$3,710.00	8/31/2021	August 1, 2021 to August 31, 2021	2020 Tax Preparation Services
953861323	\$1,425.00	10/21/2021	May 1, 2021 through June 30. 2021	2020 Tax Preparation Services



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To: Purdue Pharma L.P.
Attn: Dee Cabral
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: July 31, 2021

Bill Number: 953828847

Client-Assignment Code: 0200102-00001

Client-Assignment Code: 0200102-00009

Client-Assignment Code: 0200102-00008

For professional services rendered. See attached billing detail. \$ 18,205.50

Total Amount of Bill: \$ 18,205.50

Terms: As agreed upon
Federal ID No. 36-6055558

Purdue Pharma L.P.

Tax advisory, research, compliance and consulting services including:

Description	Amount
US Tax Compliance	
US Tax Consulting	
Call with Dee Cabral regarding CA reporting along with preparation of Purdue Canadian Employee and Employer taxes summary	\$ 760.00
Lundie, David	
2020 US Tax Compliance	
Federal Income Tax Return	\$ 3,570.00
U.S. State Income Tax Return- North Carolina	\$ 525.00
U.S. State Income Tax Return- Connecticut	\$ 525.00
U.S. State Income Tax Return- New York	\$ 525.00
U.S. State Income Tax Return- Rhode Island	\$ 525.00
FinCen 114 - Foreign Bank Account Reporting	\$ 1,250.00
Tax Equalization Calculation	\$ 825.00
US Tax Consulting / Out of Scope Compliance	
Federal Extension	\$ 300.00
Form 1065 including K-1 preparation	\$ 1,825.00
NC D-403	\$ 500.00
(Reduction in fees to credit penalty for late partnership filing)	\$ (420.00)
Misc. consulting and time incurred up until July 1, 2021 related to calls and assistance provided to David Lundie. Time includes ACA refund review, North Carolina tax notice response for 2017 refund, calls with IRS agent regarding 2016 refund, update of tax reconciliation sheet, change of address request, review of IRS notices and 2021 tax planning	\$ 5,865.00
Canada Tax Consulting	
Call with Dee Cabral, Lynn Kusinski to discuss the Canadian payroll	\$ 600.00
Subtotal	\$ 17,175.00
Expenses (using the expense factor of 6%)	\$ 1,030.50
Total	\$ 18,205.50



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: September 30, 2021

Bill Number: 953853695

Client-Assignment Code: 0200102-00001

Client-Assignment Code: 0200102-00009

Client-Assignment Code: 0200102-00008

Services per the detail attached: \$ 8,866.90

Total Amount of Bill: \$ 8,866.90

Terms: As agreed upon
Federal ID No. 36-6055558

Purdue Pharma L.P.

Tax advisory, research, compliance and consulting services including:

Description	Amount
US Tax Consulting	
Lundie, David	
Review of 2020 Connecticut tax notice	\$ 360.00
Review of 2020 Rhode Island tax notice	\$ 360.00
Response to 2019 North Carolina tax notice regarding partnership filing including call to request penalty abatement	\$ 650.00
Consulting associated with David Lundie's 2015 Federal refund. Time includes review of notices, phone calls and email correspondence regarding repayment of refund and corresponding interest.	\$ 1,715.00
Consultation with David Lundie regarding personal income tax filing and ramifications of personal filing changes on repayment and anticipated income to report to third parties	\$ 2,180.00
UK Tax Services	
Lundie, David	
2019/20 UK tax return	\$ 1,550.00
2020/21 UK tax return	\$ 1,550.00
Subtotal	\$ 8,365.00
Expenses (using the expense factor of 6%)	\$ 501.90
Total	\$ 8,866.90



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 20, 2021

Bill Number: 953860759

Client-Assignment Code: 0200102-00001

Client-Assignment Code: 0200102-00009

Client-Assignment Code: 0200102-00008

See page 2 for details: \$ 8,222.42

Total Amount of Bill: \$ 8,222.42

Terms: As agreed upon
Federal ID No. 36-6055558

Purdue Pharma L.P.

Tax advisory, research, compliance and consulting services including:

Description	Amount
US Tax Consulting	
Drafting Tax Equalization Repayment Agreement letter to explain to David's lawyers about the TEQ agreement in place in between David and the company	\$ 1,597.50
Calls and emails with Jon Lowne in gathering feedback for the draft Tax Equalization Repayment Agreement letter, and simulate the Tax Equalization Repayment with an example	\$ 1,872.00
Conference call on September 28th with John Lowne to discuss the draft letter	\$ 1,767.50
David Lundie	
Prepare 2021 and 2022 tax projection	\$ 1,260.00
Calls an emails with David Lundie in preparing the calculations and explaining the results	\$ 720.00
Update the calculations based on the call with David	\$ 540.00
Subtotal	\$ 7,757.00
Expenses (using the expense factor of 6%)	\$ 465.42
Total	\$ 8,222.42



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 25, 2021

Bill Number: 953862186

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review

June 2021 Compliance processed in July 2021	\$ 1,820.00
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July 2021 Compliance processed in August 2021	<u>1,820.00</u>
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COMPLIANCE SUBTOTAL	3,640.00
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Review of May's Invoices (60 transactions) filed with June's returns due in July 2021 (filed on a one-month lag)	3,899.00
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Review of June's Invoices (60 transactions) filed with July's returns due in August 2021 (filed on a one-month lag)	<u>3,975.00</u>
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INVOICE REVIEW SUBTOTAL	7,874.00
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Total Amount of Bill:	<u>\$ 11,514.00</u>
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Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 25, 2021

Bill Number: 953862188

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review

August 2021 Compliance processed in September 2021 \$ 1,910.00

Review of July's Invoices (60 transactions) filed with August's returns due in September 2021 (filed on a one-month lag) 3,135.00

Total Amount of Bill: \$ 5,045.00

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: August 31, 2021

Bill Number: 953841573

Client-Assignment Code: 0200102-00005

Out-of-scope tax compliance services related to the preparation and review of tax basis schedules required for the 2020 Schedule K-1s for SVC Pharma, LP and Purdue Neuroscience Company.

\$ 3,500.00

Expenses, including an administrative expense charge of 6%. 210.00

Total Amount of Bill: **\$ 3,710.00**

Terms: As agreed upon
Federal ID No. 36-6055558



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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: October 21, 2021

Bill Number: 953861323

Client-Assignment Code: 0200102-00007

Various research, review and preparation of email on Canadian tax obligations in respect of Canadian based individuals	\$	1,425.00
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Total Amount of Bill:	<u>\$ 1,425.00</u>
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Terms: As agreed upon
Federal ID No. 36-6055558